

EXHIBIT A

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FORMER BL STORES, INC., et al.,¹

Debtors.

Chapter 7

Case No. 24-11967 (JKS)

(Jointly Administered)

**DECLARATION OF DONNA M. MILLER IN SUPPORT OF
APPLICATION OF ALFRED T. GIULIANO, CHAPTER 7 TRUSTEE, PURSUANT TO
BANKRUPTCY CODE SECTIONS 327(A) AND 328(A), BANKRUPTCY RULES 2014(A)
AND 2016, AND LOCAL RULE 2014-1 FOR AUTHORITY TO EMPLOY AND RETAIN
GIULIANO, MILLER & COMPANY, LLC AS ACCOUNTANTS AND FINANCIAL
ADVISORS TO CHAPTER 7 TRUSTEE, EFFECTIVE AS OF NOVEMBER 10, 2025**

I, Donna M. Miller, being duly sworn according to law, hereby declare as follows:

1. I am a manager at Giuliano, Miller & Company, LLC (“GMCO”), which maintains offices at Berlin Business Park, 140 Bradford Drive, West Berlin, New Jersey 08091. As such, I have direct knowledge of the facts contained in this declaration (the “Declaration”), and I am authorized to make this Declaration.

2. I submit this Declaration in connection with and in support of the *Application of Alfred T. Giuliano, Chapter 7 Trustee, Pursuant to Bankruptcy Code Sections 327(a) and 328(a), Bankruptcy Rules 2014(a) and 2016, and Local Rule 2014-1 for Authority to Employ and Retain Giuliano, Miller & Company LLC as Accountants and Financial Advisors to Chapter 7 Trustee, Effective as of November 10, 2025* (the “Application”).

¹ The Debtors in these chapter 7 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Former BL Stores, Inc. (9097); Former Management Stores of Ohio, LLC (7948); Consolidated Property Holdings, LLC (0984); Former Furniture Stores of Ohio, LLC (7868); Former Savings Stores of California, LLC (5262); Former Stores of Ohio, LLC (6811); Former Tenant Stores of Ohio, LLC (0552); Former Savings Stores of Ohio, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Former eCommerce Stores of Ohio, LLC (9612); and Former Low Cost Stores of Ohio, LLC (3277). The former address of the Debtors’ corporate headquarters was 4900 E. Dublin-Granville Road, Columbus, OH 43081.

3. GMCO and members of GMCO are each a “disinterested person” as that term is defined in section 101(14) of title 11 of the United States Code (the “Bankruptcy Code”) in that GMCO, its partners and staff:

- a. are not creditors, equity security holders or insiders of the Debtors;
- b. are not and were not, within 2 years before the date of the filing of the petition, a director, officer or employee of the Debtors; and
- c. do not have an interest materially adverse to the interests of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

4. GMCO is not employed or connected with the Debtors, any of the Debtors’ creditors or other party-in-interest, their respective attorneys, and/or accountants. Therefore, GMCO is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code.

5. Alfred T. Giuliano, the chapter 7 trustee of the estates of the above-captioned Debtors, is a principal of GMCO.

6. I hereby represent that I am aware of no conflict of interest that exists relating to GMCO’s role as the accountants and financial advisors in the above-captioned cases.

7. GMCO maintains a computerized database which contains, *inter alia*, (1) all present and former clients, (2) parties against whom or whose interests GMCO has or is representing, and (3) other parties involved in or related to matters in which GMCO has been or is involved. I have caused the database to be reviewed and compared to the parties on the creditor matrices to ascertain whether GMCO may have a connection with persons or entities listed therein. I shall amend this Declaration immediately upon learning that any of the

representations contained herein are incorrect or if there are any changes in the circumstances relating to these representations.

8. I have reviewed the search results and have determined that the results do not indicate that GMCO presently holds or represents any interest adverse to the Debtors, their creditors, the Trustee or the estates, or other parties in interest or their respective professionals in these cases, subject to the disclosures set forth herein.

9. GMCO has been asked to act as accountants and financial advisors for the chapter 7 trustee, which services consist of those detailed in the Application.

10. GMCO intends to apply for compensation for professional services rendered in connection with these cases subject to approval of this Court and in compliance with applicable provisions of the Bankruptcy Code, on a an hourly fee basis, plus reimbursement of actual, necessary expenses and other charges incurred by GMCO. The current rates of GMCO professionals are below:

Professional Type and Level	Hourly Rate
Senior Member	\$875
Managers	\$695
Senior Staff	\$540 - \$590
Staff	\$395 - \$500
Paraprofessional	\$330

In the normal course of business, GMCO revises its hourly rates to reflect economic and other conditions. To the extent the services of other members of GMCO are utilized, their hourly billing rates will be consistent with the rates of those consultants listed above who have similar

experience and seniority. Expenses will be charged at actual costs incurred (and will include charges for travel, lodging, meals, copying, telephone, and facsimile charges, etc.).

11. I am aware that the services rendered by GMCO will be compensated only as authorized by further order of this Court following the making of a proper application therefore.

12. No promises have been received by GMCO or by any accountant or staff member thereof as to compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code. GMCO has no agreement with any other entity to share with such entity any compensation received by GMCO in connection with these chapter 7 cases, except among the accountants and staff of GMCO.

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Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing
is true and correct.

Dated: December 2, 2025

/s/ Donna M. Miller

Donna M. Miller
Giuliano, Miller & Company, LLC